

**APPLICATION FOR CERTIFICATE OF  
REGISTRATION — USE TAX ACCOUNT****WHO MUST HAVE A CERTIFICATE**

A certificate of registration is issued to sellers who do not maintain a place of business in California but collect the use tax on sales made to California purchasers.

This application includes information you need to obtain on an account as well as a brief description of your responsibilities once the account is issued.

If you have specific questions about information contained in this application, please contact any [Board of Equalization office](#) listed on the back of this page.

**HOW TO OBTAIN A CERTIFICATE**

To obtain a certificate of registration, you must complete the attached application. Directions for completing the application follow.

1. **Type or print neatly in ink.** The application is organized into sections. To help us issue your certificate of registration quickly and accurately, be sure the information you include in each section is correct and legible. Your application will become a part of your permanent file with us, and the information you include on your application — except for your name, business name and address, certificate of registration number, and status (active or closed out) — is confidential and may not be furnished to the public.
2. **Complete only the unshaded portions of both sides of the application.**
3. **Be sure to indicate the type of ownership of your business.** If you check Corporation or Limited Liability Company (LLC), please include a copy of the articles or charter with your application. If you check Partnership, please include a copy of the partnership agreement with your application. If you do not supply the necessary documents, your certificate of registration may be delayed.
4. **Be sure the Section I and Section V information is completed and signed.** The application should be signed in the Certification Section V by the owner, one partner, a corporate officer, or LLC manager.
5. **Return the completed application to the Board office closest to your business.** (Locations, mailing addresses, and telephone numbers of [Board offices](#) may be found on the back of this page.) Once your application is reviewed and found in order, you will be issued a certificate of registration without charge. In addition, copies of pertinent

regulations, forms, and returns will be sent to you. Depending on the type of business and conditions surrounding ownership, you may be required to post a security deposit.

6. **Photocopies of your social security card and driver's license are required to ensure the accuracy of the information provided and to protect you against fraudulent use of your identification numbers.** Should your social security card not be readily available, copies of other documents with your social security number on them such as employer paycheck stubs, preprinted income tax labels, or withholding statements (W-2 forms) are suitable alternatives.

**YOUR RESPONSIBILITIES**

When you obtain a certificate of registration use-tax account, you acquire certain responsibilities.

- **You must keep records.** You must keep adequate records in order to substantiate any sales made by you and subject to California Use Tax. Records must be kept for four years. In addition you must provide a receipt to the purchaser.
- **You must file returns.** Returns must be filed on or before the last day of the month following your reporting period. ***You must file your return even if no sales were made during the reporting period.***
- **You must notify the Board if you move, change ownership of, or sell your business.** Your account is valid only at the address and for the type of ownership specified on your application. You should notify the Board immediately if you discontinue your business. Your notification will help us to close your account and return any security you may have on deposit.
- **You must provide your social security number.** See the notice (BOE-324-A) included in this application package regarding the disclosure of your social security number.

**APPLICATION FOR CERTIFICATE OF  
REGISTRATION — USE TAX ACCOUNT**STATE OF CALIFORNIA  
BOARD OF EQUALIZATION**SECTION I: OWNERSHIP INFORMATION**

1. PLEASE CHECK TYPE OF OWNERSHIP

- ☐ Sole Owner    ☐ Husband/Wife Co-ownership  
☐ Corporation    ☐ Limited Liability Co. (LLC)  
☐ Partnership  
☐ Other \_\_\_\_\_

Photocopy of  
Driver's License and  
Social Security Card  
is required  
*See instruction number 6*

**FOR BOARD USE ONLY**

TAX	OFFICE	NUMBER
<b>SC</b>		—
BUSINESS CODE		AREA CODE
PREPARER		VERIFICATION: <input type="checkbox"/> SSN <input type="checkbox"/> DL <input type="checkbox"/> Other

2. IF CORPORATION, ENTER FULL CORPORATE NAME. IF LIMITED LIABILITY CO. (LLC), ENTER FULL LLC NAME.

3. FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)

4. CORPORATE OR LLC NUMBER/STATE OF INCORPORATION OR ORGANIZATION

Please check appropriate title and use additional sheet to include information about additional co-owners or members.

	<input type="checkbox"/> OWNER <input type="checkbox"/> PARTNER <input type="checkbox"/> PRESIDENT <input type="checkbox"/> MANAGER <input type="checkbox"/> MEMBER	<input type="checkbox"/> CO-OWNER <input type="checkbox"/> PARTNER <input type="checkbox"/> VICE-PRESIDENT <input type="checkbox"/> MANAGER <input type="checkbox"/> MEMBER	<input type="checkbox"/> PARTNER <input type="checkbox"/> SECRETARY <input type="checkbox"/> MANAGER <input type="checkbox"/> MEMBER	<input type="checkbox"/> PARTNER <input type="checkbox"/> TREASURER <input type="checkbox"/> MANAGER <input type="checkbox"/> MEMBER
5. FULL NAME (incl. mid. name)				
6. ADDRESS (residence)				
7. TELEPHONE (residence)	(   )	(   )	(   )	(   )
8. DAYTIME TELEPHONE	(   )	(   )	(   )	(   )
9. SOCIAL SECURITY NO.				
10. DRIVER'S LICENSE NO.				
11. SIGNATURE				

**SECTION II: BUSINESS INFORMATION**

1. BUSINESS NAME		BUSINESS TELEPHONE (   )	
2. BUSINESS ADDRESS (do not list P.O. Box or mailing service)	CITY	STATE	ZIP CODE
3. MAILING ADDRESS (if different from No. 2 above)	CITY	STATE	ZIP CODE
4. DESCRIPTION OF BUSINESS <input type="checkbox"/> Retail <input type="checkbox"/> Wholesale Manufacturing <input type="checkbox"/> Service/Repair <input type="checkbox"/> Other _____			
5. WHAT WILL YOU SELL		6. DATE SALES STARTED IN CALIFORNIA (month, day & year)	
7. DO YOU MAKE INTERNET SALES? <input type="checkbox"/> Yes <input type="checkbox"/> No   If yes, answer 8		8. WEBSITE ADDRESS	
9. NAME OF BANK / OTHER FINANCIAL INSTITUTION AND LOCATION (checking and savings accounts)			ACCOUNT NUMBER
10. LOCATIONS IN CALIFORNIA (attach separate schedule if necessary)			
11. FUNCTION (sales office, warehouse, etc.)			
12. REPRESENTATIVES IN CALIFORNIA AND THEIR ADDRESS (attach separate schedule if necessary)			TELEPHONE (   )
			(   )

Continued on Reverse

**SECTION III: OUT-OF-STATE RECORDS INFORMATION**

1. LOCATION

2. IN CARE OF

3. TELEPHONE

(      )

4. RECORDS MAINTAINED AT THIS LOCATION

**SECTION IV: CALIFORNIA RECORDS INFORMATION**

1. LOCATION

2. IN CARE OF

3. TELEPHONE

(      )

4. RECORDS MAINTAINED AT THIS LOCATION

5. OTHER BOARD ACCOUNT NUMBERS

6. PROJECTED ANNUAL GROSS SALES IN CALIFORNIA

\$

7. PROJECTED ANNUAL TAXABLE SALES IN CALIFORNIA

\$

8. ARE YOU ENGAGED IN BUSINESS IN A TRANSACTION DISTRICT? (see instructions for information regarding transaction districts)

☐ Yes — If yes, you must also collect the district taxes when you ship or deliver property to purchasers within such a district, or when you have participated in the sale through a representative located in the district.

☐ No — If no, you may be authorized to collect the district tax. If you desire to collect the district tax for the convenience of your customers located in the districts, please complete the following by placing a check mark in the box.

☐ I am not engaged in business in the district, but agree to collect the district taxes imposed.

**SECTION V: CERTIFICATION**

*The statements contained herein are hereby certified to be correct to the best knowledge and belief of the undersigned who is duly authorized to sign this application. (If spouse co-ownership both signatures must appear below.)*

SIGNATURE

TITLE

NAME (typed or printed)

DATE

**FOR BOARD USE ONLY***Furnished to Taxpayer*

REPORTING BASIS

REGULATIONS

**SECURITY REVIEW**☐ BOE-1009☐ BOE-598    \$ \_\_\_\_\_☒ BOE-324-A☐ REG. 1700☐ BOE-400Y☐ REG. 1821☐ PAM. 73☐ REG. 1827☐ PAM. 44A

PAMPHLETS

BY

APPROVED BY

REMOTE INPUT DATE

BY

**APPLICATION FOR CERTIFICATE OF  
REGISTRATION — USE TAX ACCOUNT****SECTION I: OWNERSHIP INFORMATION**

1. PLEASE CHECK TYPE OF OWNERSHIP

- ☒ Sole Owner    ☐ Husband/Wife Co-ownership  
☐ Corporation    ☐ Limited Liability Co. (LLC)  
☐ Partnership  
☐ Other \_\_\_\_\_

Photocopy of  
Driver's License and  
Social Security Card  
is required  
See instruction number 6

2. IF CORPORATION, ENTER FULL CORPORATE NAME. IF LIMITED LIABILITY CO. (LLC), ENTER FULL LLC NAME.

3. FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)

4. CORPORATE OR LLC NUMBER/STATE OF INCORPORATION OR ORGANIZATION

**FOR BOARD USE ONLY**

TAX	OFFICE	NUMBER
SC	<b>SAMPLE</b>	
BUSINESS CODE		AREA CODE
PREPARER		VERIFICATION: <input type="checkbox"/> SSN <input type="checkbox"/> DL <input type="checkbox"/> Other

Please check appropriate title and use additional sheet to include information about additional co-owners or members.

	<input checked="" type="checkbox"/> OWNER <input type="checkbox"/> PARTNER <input type="checkbox"/> PRESIDENT <input type="checkbox"/> MANAGER <input type="checkbox"/> MEMBER	<input type="checkbox"/> CO-OWNER <input type="checkbox"/> PARTNER <input type="checkbox"/> VICE-PRESIDENT <input type="checkbox"/> MANAGER <input type="checkbox"/> MEMBER	<input type="checkbox"/> PARTNER <input type="checkbox"/> SECRETARY <input type="checkbox"/> MANAGER <input type="checkbox"/> MEMBER	<input type="checkbox"/> PARTNER <input type="checkbox"/> TREASURER <input type="checkbox"/> MANAGER <input type="checkbox"/> MEMBER
5. FULL NAME (incl. mid. name)	Tony A. Tiger			
6. ADDRESS (residence)	123 Wall St. Joe, GA 45678			
7. TELEPHONE (residence)	(111) 222-3333	( )	( )	( )
8. DAYTIME TELEPHONE	(444) 555-6666	( )	( )	( )
9. SOCIAL SECURITY NO.	123-45-6789			
10. DRIVER'S LICENSE NO.	C1234567			
11. SIGNATURE	<i>Tony Tiger</i>			

**SECTION II: BUSINESS INFORMATION**

1. BUSINESS NAME SAA Farm Equipment		BUSINESS TELEPHONE (444) 555-6666	
2. BUSINESS ADDRESS (do not list P.O. Box or mailing service) 7300 Main Street	CITY Joe	STATE GA	ZIP CODE 45678
3. MAILING ADDRESS (if different from No. 2 above)	CITY	STATE	ZIP CODE
4. DESCRIPTION OF BUSINESS <input checked="" type="checkbox"/> Retail <input type="checkbox"/> Wholesale Manufacturing <input type="checkbox"/> Service/Repair <input type="checkbox"/> Other _____			
5. WHAT WILL YOU SELL Farm Equipment		6. DATE SALES STARTED IN CALIFORNIA (month, day & year) 12/01/96	
7. DO YOU MAKE INTERNET SALES? <input type="checkbox"/> Yes <input type="checkbox"/> No    If yes, answer 8		8. WEBSITE ADDRESS	
9. NAME OF BANK / OTHER FINANCIAL INSTITUTION AND LOCATION (checking and savings accounts) Bank of USA    Joe, GA			ACCOUNT NUMBER 999-333333
10. LOCATIONS IN CALIFORNIA (attach separate schedule if necessary) None			
11. FUNCTION (sales office, warehouse, etc.)			
12. REPRESENTATIVES IN CALIFORNIA AND THEIR ADDRESS (attach separate schedule if necessary) Mean Joe, 230 Rope St., Lodi CA			TELEPHONE (916) 333-7890  ( )

Continued on Reverse

**SECTION III: OUT-OF-STATE RECORDS INFORMATION**

1. LOCATION

7300 Main Street

Joe, GA

2. IN CARE OF

Tony A. Tiger

3. TELEPHONE

(999) 127-9898

4. RECORDS MAINTAINED AT THIS LOCATION

**SECTION IV: CALIFORNIA RECORDS INFORMATION**

1. LOCATION

230 Rope St., Lodi, CA

2. IN CARE OF

Mean Joe

3. TELEPHONE

(916) 333-7890

4. RECORDS MAINTAINED AT THIS LOCATION

California sales information only

5. OTHER BOARD ACCOUNT NUMBERS

None

6. PROJECTED ANNUAL GROSS SALES IN CALIFORNIA

\$ 100,000

7. PROJECTED ANNUAL TAXABLE SALES IN CALIFORNIA

\$ 40,000

8. ARE YOU ENGAGED IN BUSINESS IN A TRANSACTION DISTRICT? (see instructions for information regarding transaction districts)

☐ Yes — If yes, you must also collect the district taxes when you ship or deliver property to purchasers within such a district, or when you have participated in the sale through a representative located in the district.

☐ No — If no, you may be authorized to collect the district tax. If you desire to collect the district tax for the convenience of your customers located in the districts, please complete the following by placing a check mark in the box.

☐ I am not engaged in business in the district, but agree to collect the district taxes imposed.

**SECTION V: CERTIFICATION**

The statements contained herein are hereby certified to be correct to the best knowledge and belief of the undersigned who is duly authorized to sign this application. (If spouse co-ownership both signatures must appear below.)

SIGNATURE

Tony Tiger

NAME (typed or printed)

Tony A. Tiger

TITLE

owner

DATE

12/1/96

**FOR BOARD USE ONLY**

Furnished to Taxpayer

REPORTING BASIS

**SECURITY REVIEW**☐ BOE-1009☐ BOE-598 \$ \_\_\_\_\_

BY

APPROVED BY

REMOTE INPUT DATE

BY

☒ BOE-324-A☐ REG. 1700☐ BOE-400Y☐ REG. 1821☐ PAM. 73☐ REG. 1827☐ PAM. 44A

REGULATIONS

PAMPHLETS

## NOTICE TO INDIVIDUALS REGARDING INFORMATION FURNISHED TO THE BOARD OF EQUALIZATION

The Information Practices Act of 1977 and the Federal Privacy Act requires this agency to provide the following notice to individuals who are asked by the State Board of Equalization (Board) to supply information, including the disclosure of the individual's social security account number.

Individuals applying for permits, certificates, or licenses, or filing tax returns, statements, or other forms prescribed by this agency, are required to include their social security numbers for proper identification. [See Title 42 United States Code §405(c)(2)(C)(i)]. It is mandatory to furnish all the appropriate information requested by applications for registration, applications for permits or licenses, tax returns and other related data. Failure to provide all of the required information requested by an application for a permit or license could result in your not being issued a permit or license. In addition, the law provides penalties for failure to file a return, failure to furnish specific information required, failure to supply information required by law or regulations, or for furnishing fraudulent information.

Provisions contained in the following laws require persons meeting certain requirements to file applications for registration, applications for permits or licenses, and tax returns or reports in such form as prescribed by the State Board of Equalization: Alcoholic Beverage Tax, Sections<sup>1</sup> 32001-32556; Childhood Lead Poisoning Prevention Fee, Sections 43001-43651, Health & Safety Code, Sections 105275-105310; Cigarette and Tobacco Products Tax, Sections 30001-30481; Diesel Fuel Tax, Sections 60001-60709; Emergency Telephone Users Surcharge, Sections 41001-41176; Energy Resources Surcharge, Sections 40001-40216; Hazardous Substances Tax, Sections 43001-43651; Integrated Waste Management Fee, Sections 45001-45984; International Fuel Tax Agreement, Sections 9401-9433; Motor Vehicle Fuel License Tax, Sections 7301-8405; Occupational Lead Poisoning Prevention Fee, Sections 43001-43651, Health & Safety Code, Sections 105175-105197; Oil Spill Response, Prevention, and Administration Fees, Sections 46001-46751, Government Code, Sections 8670.1-8670.53; Publicly Owned Property, Sections 1840-1841; Sales and Use Tax, Sections 6001-7279.6; State Assessed Property, Sections 721-868, 4876-4880, 5011-5014; Tax on Insurers, Sections 12001-13170; Timber Yield Tax, Sections 38101-38908; Tire Recycling Fee, Sections 55001-55381, Public Resources Code, Sections 42860-42895; Underground Storage Tank Maintenance Fee, Sections 50101-50161, Health & Safety Code, Sections 25280-25299.96; Use Fuel Tax, Sections 8601-9355.

The principal purpose for which the requested information will be used is to administer the laws identified in the preceding paragraph. This includes the determination and collection of the correct amount of tax. Information you furnish to the Board may be used for the purpose of collecting any outstanding tax liability.

As authorized by law, information requested by an application for a permit or license could be disclosed to other agencies, including, but not limited to, the proper officials of the following: 1) United States governmental agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Depts. of Agriculture, Defense, Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; the Interstate Commerce Commission; 2) State of California governmental agencies and officials: Air Resources Board; Dept. of Alcoholic Beverage Control; Auctioneer Commission; Employment Development Department; Energy Commission; Exposition and Fairs; Food & Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Dept. of Health Services; Highway Patrol; Dept. of Housing & Community Development; California Parent Locator Service; 3) State agencies outside of California for tax enforcement purposes; and 4) city attorneys and city prosecutors; county district attorneys, sheriff departments.

As an individual, you have the right to access personal information about you in records maintained by the State Board of Equalization. Please contact your local Board office listed in the white pages of your telephone directory for assistance. If the local Board office is unable to provide the information sought, you may also contact the Disclosure Office in Sacramento by telephone at (916) 445-2918. The Board officials responsible for maintaining this information, who can be contacted by telephone at (916) 445-6464, are: **Sales and Use Tax**, Deputy Director, Sales and Use Tax Department, 450 N Street, MIC:43, Sacramento, CA 95814; **Excise Taxes, Fuel Taxes and Environmental Fees**, Deputy Director, Special Taxes Department, 450 N Street, MIC:31, Sacramento, CA 95814; **Property Taxes**, Deputy Director, Property Taxes Department, 450 N Street, MIC:63, Sacramento, CA 95814.

<sup>1</sup>All references are to the California Revenue and Taxation Code unless otherwise indicated.